IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L) NO.892 OF 2004

The Commissioner of Income Tax .. Appellant.

V/s.

M/s.Cotton Corporation of India Ltd. .. Respondent.

Mr.B.M. Chatterjee with Ms.P.P. Bhosale i/by Pankaj Kapoor for the appellant.

Mr.K.B. Bhujle for the respondent.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 16TH JULY, 2007.

P.C. :

1. From the order dated 18-07-2003 passed by the I.T.A.T., we find that the appeal was dismissed as approval of C.O.D. for pursuing the appeal was not taken pursuant to the decision of the Supreme Court in Oil and Natural Gas Commission. The Tribunal, however, in the event Revenue obtains approval of the C.O.D. in future to pursue the appeals has given liberty to apply for recalling the order and request for disposal of revenue's appeals on merit.

2. On behalf of the respondent, learned counsel points out that even for filing this appeal, revenue has not obtained approval from the C.O.D.

3. In view of what is set out in para 3 of the impugned order, we do not propose to interfere considering that the Revenue has an opportunity to approach the I.T.A.T.

4. The appeal is dismissed accordingly, with no order as to costs.

(F.I. REBELLO, J.)

(J.P. DEVADHAR, J.)